

CENLA COMMUNITY ACTION COMMITTEE, INC.

AUDIT REPORT

MARCH 31, 2012

Terrie L. Jackson
Certified Public Accountants

CENLA COMMUNITY ACTION COMMITTEE, INC.

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Cenla Community Action Committee, Inc.
Alexandria, Louisiana

We have audited the accompanying statements of financial position of Cenla Community Action Committee, Inc. (Cenla) as of March 31, 2012 and 2011, and the related statements of activities, functional expenses, and cash flows for the years then ended. These financial statements are the responsibility of Cenla Community Action Committee, Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Cenla Community Action Committee, Inc. as of March 31, 2012 and 2011, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 30, 2013 on our consideration of Cenla Community Action Committee, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and

the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was performed for the purpose of forming an opinion on the basic financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133 and is not a required part of the financial statements. Further, the supplemental schedules listed on pages 25 – 26 of this report are presented for purposes of additional analysis and are also not a required part of these financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements taken as a whole.


Houston, Texas
January 30, 2013

Cenla Community Action Committee, Inc.
Statements of Financial Position
March 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>
Assets		
Current assets		
Cash	\$ 66,289	\$ 381,642
Grants receivable	93,671	92,695
Other assets	<u>48,042</u>	<u>-</u>
Total current assets	208,002	474,337
Property and Equipment		
Furniture, fixtures, equipment	613,718	1,106,720
Vehicles	979,871	1,237,048
Buildings	1,843,975	1,843,975
Improvements	-	341,340
Land	45,225	45,225
Less accumulated depreciation	<u>(1,279,765)</u>	<u>(2,467,055)</u>
Net property and equipment	2,203,024	2,107,253
 Total assets	 <u>\$ 2,411,026</u>	 <u>\$ 2,581,590</u>
Liabilities and Net Assets		
Current liabilities		
Accounts payable	\$ 8,349	\$ 73,613
Bank overdraft	41,676	\$ 21,642
Accrued liabilities	<u>412</u>	<u>-</u>
Total current liabilities	50,437	95,255
Noncurrent liabilities		
Notes payable	<u>764,383</u>	<u>787,928</u>
Total liabilities	814,819	883,183
Net assets		
Unrestricted	(3,579)	199,556
Temporarily restricted	161,145	66,488
Permanently restricted	<u>1,438,641</u>	<u>1,432,363</u>
Total net assets	1,596,207	1,698,407
Total liabilities and net assets	 <u>\$ 2,411,026</u>	 <u>\$ 2,581,590</u>

See accompanying notes.

Cenla Community Action Committee, Inc.
Statements of Activities
For the Years Ended March 31, 2012 and 2011

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>2012 Total</u>	<u>2011 Total</u>
<u>Revenues, gains, and other support:</u>					
Grant funds	\$ -	\$ 9,506,197	\$ -	\$ 9,506,197	\$ 11,095,316
Interest	-	-	-	-	-
Local	126,409	-	-	126,409	159,857
Senior Citizens	-	-	-	-	-
Other	473,980	-	194,526	668,506	-
	<u>600,389</u>	<u>9,506,197</u>	<u>194,526</u>	<u>10,301,112</u>	<u>11,255,173</u>
<u>Net assets released from restriction:</u>					
Satisfaction of program restrictions	9,411,539	(9,411,539)	-	-	-
Satisfaction of capital acquisition	-	-	-	-	-
Mortgage payments	-	-	-	-	-
Expiration of time restrictions	188,247	-	(188,247)	-	-
	<u>9,599,786</u>	<u>(9,411,539)</u>	<u>(188,247)</u>	<u>-</u>	<u>-</u>
Total unrestricted revenues, gains, and other support	10,200,175	94,658	6,279	10,301,112	11,255,173
<u>Expenses and losses:</u>					
Child Services	8,499,355	-	-	8,499,355	7,323,849
Child and Adult Care Food Program	-	-	-	-	697,235
Community Services Block Grant	407,012	-	-	407,012	709,471
Home Energy Assistance	1,279,815	-	-	1,279,815	1,940,234
Home Land Security	-	-	-	-	-
TANF	-	-	-	-	-
FEMA	-	-	-	-	6,687
NFMC	-	-	-	-	2,195
Senior Citizens	48,117	-	-	48,117	95,245
General Services	9,634	-	-	9,634	54,686
Client Assistance	159,378	-	-	159,378	-
Total expenses and losses	<u>10,403,310</u>	<u>-</u>	<u>-</u>	<u>10,403,310</u>	<u>10,829,601</u>
Changes in net assets:	(203,135)	94,658	6,279	(102,198)	425,572
Net assets at beginning of year	<u>199,556</u>	<u>66,487</u>	<u>1,432,363</u>	<u>1,698,406</u>	<u>1,272,834</u>
Transfer out					
Transfer In					
Net assets at end of year	<u>\$ (3,579)</u>	<u>\$ 161,145</u>	<u>\$ 1,438,642</u>	<u>\$ 1,596,208</u>	<u>\$ 1,698,406</u>

See accompanying notes.

Cenla Community Action Committee, Inc.
Statements of Cash Flows
For the Years Ended March 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>
<u>Cash flows from operating activities:</u>		
Cash received from grants	\$ 9,534,646	\$ 11,241,731
Cash paid to employees and suppliers	(9,444,899)	(10,608,116)
Interest paid	<u>(49,500)</u>	<u>(88,948)</u>
Net cash provided (used) by operating activities	40,247	544,667
<u>Cash flows from investing activities:</u>		
Capital purchases	-	(389,096)
Other	<u>-</u>	<u>-</u>
Net cash provided (used) by investing activities	-	(389,096)
<u>Cash flows from financing activities:</u>		
Increase (Decrease) in notes payable	23,545	(113,120)
Other	<u>(379,145)</u>	<u>-</u>
Net cash provided (used) by financing activities	(355,600)	(113,120)
Net increase (decrease) in cash	(315,353)	42,451
Cash at beginning of year	<u>381,642</u>	<u>339,191</u>
Cash at end of year	\$ 66,289	\$ 381,642
<u>Reconciliation of change in net assets</u> <u>to net cash provided by operating activities:</u>		
Change in net assets	\$ (102,200)	\$ 425,572
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	188,247	162,097
Change in receivables	(986)	(13,442)
Change in accounts payables	(44,814)	(29,560)
Net cash provided (used) by operating activities	<u>\$ 40,247</u>	<u>\$ 544,667</u>

Cenla Community Action Committee, Inc.
Statements of Functional Expenses
March 31, 2012 and 2011

Expenses:	Benevolent Fund	Non-Federal	General Federal	Payroll	Senior Services	Early and Regular Head Start	Fixed Assets	93.708 EHS Expansion	93.709 ARRA Head Start	93.709 06SA5002/02 EHS Expansion	0014 ARRA CSBG	CSBG	Energy	2012 TOTAL	2011 TOTAL
Personnel	\$ -	\$ -	\$ -	\$ 159,378	\$ -	\$ 4,263,333	\$ -	\$ -	\$ -	\$ 253,276	\$ -	\$ 212,151	\$ 47,787	\$ 5,052,498	\$ 5,090,663
Fringe benefits	-	-	-	-	3,653	-	-	-	-	69,107	-	61,456	21,676	177,581	1,635,452
Travel	-	-	-	-	645	-	-	-	-	-	-	5,300	16,985	24,340	126,521
Equipment	-	-	-	-	-	5,108	-	-	-	-	-	411	2,298	7,817	1,452
Supplies	-	-	2,235	-	6,655	173,274	-	-	-	11,655	-	-	4,794	206,818	222,826
Occupancy	-	-	-	-	-	629,185	-	-	-	15,820	-	-	-	645,005	113,035
Contractual	-	-	-	-	3,674	94,256	-	-	-	-	-	-	-	101,465	77,961
Telephone	-	-	72	-	565	41,864	-	-	-	-	-	-	-	44,564	36,050
Utilities	-	-	-	-	76	132,787	-	-	-	-	-	-	-	132,863	106,162
Insurance	-	-	-	-	-	47,770	-	-	-	-	-	-	-	47,770	149,573
Vehicle operation	-	-	-	-	-	284,556	-	-	-	-	-	-	-	285,314	131,118
Maintenance	-	-	-	-	-	1,435,172	-	-	-	-	-	-	915	1,436,087	109,890
Office expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Professional	-	-	600	-	300	27,102	-	-	-	-	-	-	-	28,002	21,476
Food cost	-	-	303	-	-	166,014	-	-	-	-	-	-	-	345,155	381,273
Interest	-	-	-	-	-	49,560	-	-	-	-	-	-	-	49,560	88,948
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,710
Client assistance	-	-	5,747	-	29,618	-	-	-	-	-	-	-	-	-	-
Other	364	313	-	-	2,931	231,551	-	-	-	51,795	-	48,546	1,179,268	1,263,179	2,133,563
Total	\$ 364	\$ 313	\$ 8,956	\$ 159,378	\$ 48,117	\$ 7,581,532	\$ -	\$ -	\$ -	\$ 401,653	\$ -	\$ 79,148	\$ 494	\$ 10,215,063	\$ 10,667,504
Depreciation	-	-	-	-	-	-	188,247	-	-	-	-	-	-	188,247	162,097
Total	\$ 364	\$ 313	\$ 8,956	\$ 159,378	\$ 48,117	\$ 7,581,532	\$ 188,247	\$ -	\$ -	\$ 401,653	\$ -	\$ 407,012	\$ 1,279,815	\$ 10,403,310	\$ 10,829,601

CENLA COMMUNITY ACTION COMMITTEE, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2012

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Program Description -

The Cenla Community Action Committee, Incorporated was incorporated by the State of Louisiana on March 17, 1965. Specifically, the corporation is organized to:

- A. promote and develop economic opportunity in the community comprising all of the Parish of Rapides and the State of Louisiana,
- B. provide services, directly and indirectly to those in need of increased economic opportunity,
- C. promote the education and welfare of the people of the community and State of Louisiana,
- D. provide decent housing that is affordable to low and moderate income people or homeless individuals,
- E. to mobilize such human and financial resources as may be available to combat poverty and economic instability in the community and the State of Louisiana, and
- F. to avail itself and the community of the benefits conferred by Public Law 88-452, 78 stat. 508, as may be periodically amended and supplemented by other statutes and by appropriate rules and regulations of any administrative body.

Cenla's operations are segregated into general grant programs as follows:

Head Start Program (HS) provides comprehensive educational and support services to low-income and disabled children three to five years of age and children who have not reached the compensatory school age. This program provides health, mental health, nutrition, education and parent involvement services to children in an effort to enable the child to function at an optimum level in their environment.

Early Head Start Program (EHS) provides similar services as Head Start to children of preschool age and services to pregnant mothers. Cenla operates Head Start and Early Head Start centers in Rapides Parish. The goal of the program is to bring about a greater depth of social competence in children by considering the total development of the child, to enable parents to become better caregivers and teachers to and for their children, and to assist parents in obtaining their personal goals including education and economic independence. Funding is provided through federal funds from the U.S. Department of Health and Human Services.

CENLA COMMUNITY ACTION COMMITTEE, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2012
(Continued)

Child and Adult Care Food Program (CACFP) provides a food service program in conjunction with the Head Start and Early Head Start Programs. Funding is provided by federal funds passed through the State of Louisiana, Department of Education.

Community Services Block Grant (CSBG) provides administrative costs for various programs in order to provide assistance to low-income, disadvantaged and unemployed persons through providing emergency assistance, transportation services, housing services, nutrition services, community projects, employment services, and other services. Funding is provided by federal funds passed through the State of Louisiana, Department of Labor.

Home Energy Assistance Program (LIHEAP) provides assistance to low income households to offset the burden of high energy costs. Funding is provided by federal funds passed through the Louisiana Housing Finance Agency.

Senior Citizens Program provides funding to meet various needs of senior citizens of Rapides Parish. Funding is provided by an ad valorem tax passed through the Rapides Parish Police Jury.

Temporary Assistance for Needy Families (TANF) provides earned income tax credit (EITC) outreach and free federal tax preparation services for low-individuals and families. Funding is provided through federal funds passed through the Department of Health and Human Services.

Reporting Entity - The governing body of Cenla is its Board of Directors. The Board appoints an Executive Director to administer the affairs of the agency. Cenla is not considered a component of the city, county or any governmental body. The governing board independently oversees the agencies operations.

- 1) The accompanying financial statements include all of the organization's programs, activities and functions of Cenla for which the Board has oversight responsibility, except as described in the following paragraph. Such oversight responsibilities include designation of management, the ability to significantly influence operations, accountability for fiscal matters, and the scope of public services.
- 2) Some equipment is owned by Cenla while used in the program for which it was purchased or in other future authorized programs. The funding sources, however, have a reversionary interest in the equipment purchased with grant funds, therefore its disposition, as well as the ownership of any sale proceeds therefrom is subject to funding source regulations.

CENLA COMMUNITY ACTION COMMITTEE, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2012
(Continued)

NOTE 2: BASIS OF ACCOUNTING

The accompanying financial statements have been prepared in conformity with generally accepted accounting principles. Cenla uses the accrual basis of accounting.

Financial Statement Presentation – The financial statements are presented as recommended by Financial Accounting Standards Board Accounting Standards Codification (FASB ASC) 958-205, *Financial Statements of Not-for-Profit Organizations*. FASB ASC 958-205 requires the agency to report information regarding its financial position and activities into three classes of net assets: unrestricted, temporarily restricted, and permanently restricted net assets.

Revenue and Support – Grant revenues (Grants and Governmental reimbursements) are recognized using the legal and contractual requirements of the Agency's programs as guidance. Grant revenues (where funds must be expended for specific purposes prior to amount being reimbursed to the Agency) are recognized based on expenditures recorded.

Cenla reports grants and gifts of cash and other assets as restricted support if they are received with donor or grant stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Property and Equipment – It is the Cenla's policy to capitalize property and equipment over \$500. Lesser amounts are expensed. Purchased property and equipment is capitalized at cost. Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as unrestricted contributions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulation regarding how long those donated assets must be maintained, the Agency reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. Cenla recognizes depreciation on its fixed assets in accordance with generally accepted accounting principles. The Federal government has a reversionary interest in property purchased with Federal funds. Its disposition, as well as any disposition proceeds, is subject to federal regulations. The use of assets purchased with federal funds is limited to the purposes intended by the funding source. Fixed assets are depreciated using the straight-line method as follows:

<u>Property & Equipment</u>	<u>Useful Life</u>	<u>Method</u>
Buildings	30 years	Straight-line
Furniture, fixtures, equipment	5 – 10 years	Straight-line

CENLA COMMUNITY ACTION COMMITTEE, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2012
(Continued)

<u>Property & Equipment</u>	<u>Useful Life</u>	<u>Method</u>
Vehicles	5 years	Straight-line

Depreciation expense for the year ended March 31, 2012 totaled \$188,247.

Cash and Cash Equivalents – For purposes of the Statement of Cash Flows, Cenla considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents. Cenla had no cash equivalents at March 31, 2012.

Use of Estimates – Management must make estimates and assumptions to prepare financial statements in accordance with generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, the reported revenues and expenses, and the allocation of expenses among various functions. Actual results could vary from the estimates that were used.

Income Taxes – Cenla is a not-for-profit organization that is exempt from income taxes under Section 501 (c) (3) of the Internal Revenue Code and classified by the Internal Revenue Service as a private corporation.

Contributed Services – During the year ended March 31, 2012, the value of contributed services meeting the requirements for recognition in the financial statements was not material and has not been recorded. In addition, many individuals volunteer their time and perform a variety of tasks that assist the Agency at the Head Start and Early Head Start facilities in meeting their non federal share requirement, but these services do not meet the criteria for recognition as contributed services under FASB ASC 958.

NOTE 3: PROGRAM EXPENSES

Net assets were released from grantor restrictions by incurred expenses satisfying the restricted purposes or by occurrence of other events specified by funding sources.

Purpose restrictions accomplished:

Head Start & Early Head Start Program	\$7,519,957
Child and Adult Care Food Program	728,821
Community Services Block Grant	379,835
Temporary Assistance for Needy Families	--- 0 ---
Low Income Home Assistance Program	1,248,687
Homeland Security	<u>2,471</u>
Total	\$9,879,771

CENLA COMMUNITY ACTION COMMITTEE, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2012
(Continued)

NOTE 4: LEASE COMMITMENTS

Cenla leases several buildings and certain operating equipment under operating leases. Rent expense for the year ended March 31, 2012 was \$8,642.

NOTE 5: NOTES PAYABLE

Cenla had notes payable in the amount of \$764,383 at year-end. These notes were netted against property and equipment.

Notes payable consists of the following at March 31:

	<u>2012</u>
Loan payable, Evangeline Bank and Trust, maturity January 15, 2013, interest at 6.95%, monthly payments of \$2,078.00 including interest, with one balloon payment at maturity collateralized by buildings	\$ 118,989
Loan payable, Peoples State Bank, maturity March 23, 2014, interest at 7.5%, monthly payments of \$4,558.19 including interest, with one balloon payment at maturity collateralized by building	294,547
Loan payable, Peoples State Bank, maturity December 15, 2013, interest at 7.5%, monthly payments of \$1,825.06 including interest, with one balloon payment at maturity collateralized by buildings	114,906
Loan payable, Evangeline Bank and Trust, maturity July 15, 2024, interest at 6%, monthly payments of \$2,260.00 including interest, collateralized by buildings	<u>235,941</u>
Total	764,383
Less current portion	<u>(180,458)</u>
Long-term portion	\$ 583,925

Interest expense related to the notes for the year totaled \$49,560.

CENLA COMMUNITY ACTION COMMITTEE, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2012
(Continued)

Future maturities of long-term debt as of March 31, 2012 are as follows:

Year ended March 31,	Approximate <u>Amount</u>
2014	\$ 375,628
2015	15,069
2016	15,998
2017	16,985
2018	18,033
Thereafter	<u>142,212</u>
Total	\$583,925

NOTE 6: CONCENTRATION OF CREDIT RISK

Cenla received over 99% of its funding from Federal and State grants with the Head Start program providing over 73% of all grant revenues.

Concentrations of credit risk with respect to grant receivables are limited due to these amounts being due from governmental agencies under contractual terms. As of March 31, 2012, Cenla had no significant concentrations of credit risk in relation to grant receivables.

NOTE 7: PENSION

Cenla participates in a qualified 403 (b) plan for all eligible employees. Employees eligible to participate may contribute \$9,500 or 20% of their annual salary to the plan. Cenla will match the employees' contributions up to 5% of the employees' gross wages. The assets of the plan are managed by separate directors and are not included in these financial statements. Cenla contributed \$78,671 to the plan for the year ended March 31, 2012.

NOTE 8: COMMITMENTS AND CONTINGENCIES

Employees of the agency are entitled to annual leave depending on job classification, length of service and other factors. Cenla's policy is to pay accumulated annual leave, not to exceed one hundred forty-four hours, if funds are available. Accordingly, no liability has been recorded in the accompanying statement of financial position. Cenla agrees to recognize the costs of compensated absences when actually paid.

CENLA COMMUNITY ACTION COMMITTEE, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2012
(Continued)

Cenla participates in certain governmental financial assistance programs. Although Cenla's grant programs have been audited through March 31, 2012 in accordance with provisions of the Single Audit Act, these programs are still subject to financial and compliance audits by the grantor agencies. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although Cenla expects such amounts, if any, to be immaterial.

NOTE 9: SUBSEQUENT EVENTS

Subsequent events were evaluated through January 30, 2013, the date that the financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

CENLA COMMUNITY ACTION COMMITTEE, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended March 31, 2012

Federal Grantor/Pass through Grantor/Program Title	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures
<u>U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Direct Program			
Head Start Program	93.600	06CH5002/45	\$ 6,723,091
American Recovery & Reinvestment Act (ARRA)	93.708	06SE5002/01	-
Early Head Start Program Expansion (ARRA)	93.709	06SA5002/01	385,833
Early Head Start Program Expansion (ARRA)	93.709	06SA5002/02	411,033
Passed through Louisiana Department of Labor			
American Recovery & Reinvestment Act (ARRA)	93.710		-
Community Services Block Grant (CSBG)	93.569	2010N0014	98,697
Community Services Block Grant (CSBG)	93.569	2011N0014	281,138
Passed through Louisiana Housing Finance Agency			
Home Energy Assistance Program (LIHEAP)	93.568	Unknown	1,248,687
Total U.S. Department of Health and Human Services			9,148,479
<u>U. S. DEPARTMENT OF AGRICULTURE</u>			
Passed Through Louisiana Department of Education			
Child and Adult Care Food Program (CACFP)	10.558	N/A	728,821
Total U.S. Department of Agriculture			728,821
<u>U. S. DEPARTMENT of HOMELAND SECURITY</u>			
Passed through a local governing board			
Emergency Food and Shelter Program (FEMA)	97.024		2,471
American Recovery & Reinvestment Act (ARRA)	97.114		-
Total U.S. Department of Homeland Security			2,471
Total Federal Expenditures			<u>\$ 9,879,771</u>

See accompanying notes.

Cenla Community Action Committee, Inc.
Notes to Schedule of Expenditures of Federal Awards
March 31, 2012

Basis of Presentation – Schedule of Expenditures of Federal Awards

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes federal grant activity of Cenla Community Action Committee, Inc. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the schedule presents only a selected portion of the operations of Cenla Community Action Committee, Inc. it is not intended to and does not present the financial position, changes in net assets or cash flows of Cenla.

Summary of Significant Accounting

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in 2 CFR 230, *Cost Principles for Non-Profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Cenla is able to reconcile the amounts on the accompanying schedule of federal awards to those on the financial statements.

Terrie L. Jackson
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P. O. Box 31873
Houston, Texas 77231-1873
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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Directors
Cenla Community Action Committee, Inc.
Alexandria, Louisiana

We have audited the financial statements of Cenla Community Action Committee, Inc. (Cenla) as of and for the year ended March 31, 2012, and have issued our report thereon dated January 30, 2013. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

Management of Cenla Community Action Committee, Inc. is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Cenla Community Action Committee, Inc.'s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Cenla's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined previously.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Cenla's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the board of directors, others within the entity, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Terry L. Jackson". The signature is fluid and cursive, with the first name "Terry" and last name "Jackson" clearly distinguishable.

Houston, Texas
January 30, 2013

Terrie L. Jackson
Certified Public Accountants
P. O. Box 31873
Houston, Texas 77231-1873
(713) 728-0650

Member:
American Institute of Certified Public Accountants
Texas Society of Certified Public Accountants
Houston Chapter, Texas Society of CPAs
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REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE
A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133

To the Board of Directors
Cenla Community Action Committee, Inc.
Alexandria, Louisiana

Compliance

We have audited Cenla Community Action Committee, Inc.'s (Cenla's) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Cenla Community Action Committee, Inc.'s major federal programs for the year ended March 31, 2012. Cenla Community Action Committee, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Cenla's management. Our responsibility is to express an opinion on Cenla's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Cenla's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Cenla's compliance with those requirements.

In our opinion, Cenla Community Action Committee, Inc. complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its

major federal programs for the year ended March 31, 2012. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2012 -1 (C).

Internal Control Over Compliance

Management of Cenla is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Cenla's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Cenla's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Cenla's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying schedule of findings and questioned costs as item 2012 – 1 (C). A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Cenla's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit Cenla's response and, accordingly, we express no opinion on the response.

This report is intended solely for the information and use of management, the board of directors, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "T. Jackson". The signature is written in a cursive, flowing style with a large initial "T" and a long, sweeping underline.

Houston, Texas
January 30, 2013

Cenla Community Action Committee, Inc.
Summary Schedule of Prior Audit Findings
March 31, 2012

There were no prior audit findings.

CENLA COMMUNITY ACTION COMMITTEE, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED MARCH 31, 2012

Section I –Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified? No

Significant deficiencies identified? None reported

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs:

Material weaknesses identified? No

Significant deficiencies identified? Yes

Type of auditor’s report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? No

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program</u>
93.600, 93.709	Head Start Cluster
93.569	Community Services Block Grant
93.568	Low Income Home Energy Assistance Program
10.558	Child and Adult Care Food Program

Dollar threshold used to distinguish between type A and type B programs:
\$300,000

Auditee qualified as low-risk auditee? Yes

Section II – Financial Statement Findings

None reported

CENLA COMMUNITY ACTION COMMITTEE, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED MARCH 31, 2012
(Continued)

Section III – Federal Award Findings and Questioned Costs – Major Programs

Finding

2012 – 1 (C)

Late Submission of Audit Report

Department of Health & Human Services

Louisiana Department of Education

Head Start Cluster – CFDA No. 93.600, 93.709

Community Services Block Grant – CFDA No. 93.569

Low Income Home Energy Assistance Program – CFDA No. 93.568

Child and Adult Care Food Program – CFDA No. 10.558

Condition: The audit report for the year ended March 31, 2012 was not submitted within six months of year end to the Louisiana Legislative Auditor's as required by state law or within nine months of year end as required by federal law.

Criteria: Louisiana Revised Statute (R.S.) 24:513 requires submission of the audit report within six months of year end and OMB Circular A-133 requires the audit to be submitted within the earlier of 30 days after receipt of the auditor's report, or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant agency for audit.

Effect: This was a noncompliance with state and federal law.

Cause: Grantee's finance manager abruptly resigned during the middle of the audit, thereby causing the auditor to extend the scope of the audit.

Recommendation: We recommend that future reports are submitted timely

Response: Future reports will be submitted timely.

CENLA COMMUNITY ACTION COMMITTEE, INC.
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED MARCH 31, 2012

2012 – 1 (C) Late Submission of Audit Report

Cenla will ensure that all audit reports are completed by the due date of September 30 of each year and be submitted to the legislative auditor and federal audit clearinghouse timely.

Cenla's finance manager and program director will be responsible for timely submission of all audits and will work closely with the independent auditor to ensure that the report is completed and submitted timely.

CENLA COMMUNITY ACTION COMMITTEE, INC.
COMBINING STATEMENTS OF FINANCIAL POSITION
MARCH 31, 2012

Assets	BENT FUND	14 NON FED	30 GEN ADMIN	PAY- ROLL	30 GEN ADMIN	20 ENERGY	26 SENIOR SERVICES	FIXED ASSETS	21 HEAD START	24 CACFP	06SA5002/01 EHS EXPANSION	ARRA HEAD START	06SA5002/02 EHS EXPANSION	ARRA CSBG	22 N0014 CSBG
Current Assets															
Cash	\$ 893	\$ 5,276	\$ 7,925	\$ -	\$ 13,894	\$ 20,055	\$ 10,610	\$ -	\$ 412	\$ 93,671	\$ -	\$ -	\$ 341	\$ -	\$ 2,088
Grants Receivable	-	-	-	-	-	-	-	-	-	31,646	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	125,317	-	-	341	-	2,088
Total	893	5,276	7,925	-	13,894	20,055	10,610	-	412	125,317	-	-	341	-	2,088
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets															
Furn. Fix. & Equip	-	-	-	-	-	-	-	613,718	-	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-	-	979,871	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	1,843,975	-	-	-	-	-	-	-
Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	45,225	-	-	-	-	-	-	-
Accum Depreciation	-	-	-	-	-	-	-	(1,279,765)	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	2,203,024	-	-	-	-	-	-	-
Total Assets	893	5,276	7,925	-	13,894	20,055	10,610	2,203,024	412	125,317	-	-	341	-	2,088
Liabilities															
Current Liabilities															
Accounts payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bank overdraft	-	-	-	31,569	-	-	-	-	6,999	3,113	-	-	-	-	-
Accrued liabilities	-	-	-	-	-	-	-	-	412	-	-	-	-	-	-
Current L/T Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	31,569	-	-	-	-	7,410	3,113	-	-	-	-	-
L/T Debt	-	-	-	-	-	-	-	764,383	-	-	-	-	-	-	-
Total Liabilities	-	-	-	31,569	-	-	-	764,383	7,410	3,113	-	-	-	-	-
Net assets:															
Unrestricted	893	5,276	7,925	(31,569)	13,894	-	10,610	-	-	-	-	-	-	-	-
Temporarily	-	-	-	-	-	20,055	-	-	(6,999)	122,204	-	-	341	-	2,088
Permanently	-	-	-	-	-	-	-	1,438,641	-	-	-	-	-	-	-
Total Net Assets	893	5,276	7,925	(31,569)	13,894	20,055	10,610	1,438,641	(6,999)	122,204	-	-	341	-	2,088
Total Liab, Net Assets	893	\$ 5,276	\$ 7,925	\$ -	\$ 13,894	\$ 20,055	\$ 10,610	\$ 2,203,024	\$ 412	\$ 125,317	\$ -	\$ -	\$ 341	\$ -	\$ 2,088

CENLA COMMUNITY ACTION COMMITTEE, INC.
COMBINING STATEMENTS OF FINANCIAL POSITION
MARCH 31, 2012

	18		22		2011	
Assets	N0014	CSBG	N0014	CSBG	2012	2011
	CSBG		CSBG		BALANCE	BALANCE
Current Assets						
Cash	\$ -	\$ 4,795	\$ -	\$ 66,289	\$ 381,642	
Grants Receivable	-	-	-	93,671	92,695	
Other Assets	-	16,396	-	48,042	-	
Total	-	21,191	-	208,002	474,337	
Prepaid Expenses	-	-	-	-	-	
Fixed Assets						
Furn. Fix. & Equip	-	-	-	613,718	1,106,720	
Vehicles	-	-	-	979,871	1,237,048	
Buildings	-	-	-	1,843,975	1,843,975	
Improvements	-	-	-	-	341,340	
Land	-	-	-	45,225	45,225	
Accum Depreciation	-	-	-	(1,279,765)	(2,467,055)	
Total	-	-	-	2,203,024	2,107,253	
Total Assets	-	21,191	-	2,411,026	2,581,590	
Liabilities						
Current Liabilities						
Accounts payable	-	8,345	-	8,345	73,609	
Bank overdraft	-	-	-	41,680	21,642	
Accrued liabilities	-	-	-	412	-	
Current L/T Debt	-	-	-	-	26,015	
Total	-	8,345	-	50,437	121,266	
L/T Debt	-	-	-	764,383	761,913	
	-	-	-	764,383	761,913	
Total liabilities	-	8,345	-	814,819	883,179	
Net assets:						
Unrestricted	-	-	-	(3,579)	312,598	
Temporarily	-	12,846	-	161,145	66,488	
Permanently	-	-	-	1,438,641	1,319,325	
Total Net Assets	-	12,846	-	1,596,207	1,698,411	
Total Liab. Net Assets	\$ -	\$ 21,191	\$ -	\$ 2,411,026	\$ 2,581,590	

CENLA COMMUNITY ACTION COMMITTEE, INC.
COMBINING STATEMENTS OF ACTIVITIES
YEARS ENDING MARCH 31, 2012

	BENT FUND	NON FED	PAY- ROLL	GEN ADMIN	NON FED	ENERGY	SENIOR SERVICES	FIXED ASSETS	HEAD START	CACFP	06SA5002/01 EHS EXPANSION	ARRA HEAD START	06SA5002/02 EHS EXPANSION
<u>Revenues</u>													
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Revenues	-	-	-	-	6,114	1,248,687	-	-	7,001,785	450,126	-	-	389,200
Grant Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
Homeland Security	-	-	-	-	-	-	-	-	-	-	-	-	-
Local	-	3,151	-	-	450	20,000	102,396	-	412	-	-	-	-
Senior Citizens	-	-	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	1,714	-	257,998	408,782	-	-	-	-
	-	3,151	-	-	6,564	1,270,401	102,396	257,998	7,410,979	450,126	-	-	389,200
<u>Net Assets Released</u>													
Program Restriction	-	-	-	-	-	-	-	-	-	-	-	-	-
Mortgage Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Acquisition	-	-	-	-	-	-	-	-	-	-	-	-	-
Expiration	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Total</u>	-	3,151	-	-	6,564	1,270,401	102,396	257,998	7,410,979	450,126	-	-	389,200
<u>Expenses</u>													
Child Services	-	-	-	-	-	-	-	188,247	7,581,532	327,923	-	-	401,653
CACFP	-	-	-	-	-	-	-	-	-	-	-	-	-
CSBG	-	-	-	-	-	-	-	-	-	-	-	-	-
Homeland Security	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy	-	-	-	-	-	1,279,815	-	-	-	-	-	-	-
TANF	-	-	-	-	-	-	-	-	-	-	-	-	-
FEMA	-	-	-	-	-	-	-	-	-	-	-	-	-
NFMC	-	-	-	-	-	-	-	-	-	-	-	-	-
Senior Citizens	-	-	-	-	-	-	48,117	-	-	-	-	-	-
General Services	364	313	-	-	8,956	-	-	-	-	-	-	-	-
Client Assistance	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	313	159,378	-	-	-	-	-	-	-	-	-	-
<u>Total</u>	364	313	159,378	-	8,956	1,279,815	48,117	188,247	7,581,532	327,923	-	-	401,653
Changes in net assets	(364)	2,838	(159,378)	-	(2,392)	(9,414)	54,279	69,751	(170,553)	122,203	-	-	(12,453)
<u>Beginning, Net Assets</u>	1,258	2,439	296,249	7,925	4,728	29,467	22,565	1,319,330	0	-	-	-	2,794
Transfer out	-	-	(168,439)	-	-	-	(66,234)	-	(90,220)	-	-	-	-
Transfer in	-	-	-	-	11,559	-	-	49,560	253,774	-	-	-	10,000
Unrestricted	-	-	-	-	13,894	-	-	-	-	-	-	-	-
Temporarily	893	5,277	(31,568)	7,925	-	-	-	-	-	-	-	-	341
Permanently	-	-	-	-	-	20,053	10,610	-	(6,999)	122,203	-	-	-
	-	-	-	-	-	-	-	1,438,642	-	-	-	-	-
<u>Ending Net Assets</u>	\$ 893	\$ 5,277	\$ (31,568)	\$ 7,925	\$ 13,894	\$ 20,053	\$ 10,610	\$ 1,438,642	\$ (6,999)	\$ 122,203	\$ -	\$ -	\$ 341

CENLA COMMUNITY ACTION COMMITTEE, INC.
COMBINING STATEMENTS OF ACTIVITIES
YEARS ENDING MARCH 31, 2012

	ARRA CSBG	N0014 CSBG	2012 Total	2011 Total
Revenues				
Interest	\$ -	\$ -	\$ -	\$ -
Grant Revenues	-	410,285	9,506,197	11,088,629
Grant Revenues	-	-	-	6,687
Homeland Security	-	-	-	-
Local	-	-	126,409	159,857
Senior Citizens	-	-	-	-
Donations	-	-	668,494	-
	-	410,285	10,301,100	11,255,173
Net Assets Released				
Program Restriction	-	-	-	-
Mortgage Retirement	-	-	-	-
Equipment Acquisition	-	-	-	-
Expiration	-	-	-	-
	-	-	-	-
Total	-	410,285	10,301,100	11,255,173
Expenses				
Child Services	-	-	8,499,355	7,323,849
CACFP	-	-	-	697,235
CSBG	-	407,012	407,012	709,471
Homeland Security	-	-	-	-
Energy	-	-	1,279,815	1,940,234
TANF	-	-	-	-
FEMA	-	-	-	6,687
NFMC	-	-	-	2,195
Senior Citizens	-	-	48,117	95,245
General Services	-	-	9,634	54,686
Client Assistance	-	-	159,378	-
Total	-	407,012	10,403,310	10,829,601
Changes in net assets	-	3,273	(102,210)	425,572
Beginning, Net Assets	-	11,661	1,698,417	1,272,834
Transfer out	-	-	(324,893)	-
Transfer in	-	-	324,893	-
Unrestricted	-	-	(3,578)	312,594
Temporarily	-	14,934	161,143	66,487
Permanently	-	-	1,438,642	1,319,325
Ending Net Assets	\$ -	\$ 14,934	\$ 1,596,207	\$ 1,698,406